

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3168 OF 2006

Mr. M.H. Patel ... Petitioner

V/s.

The A.C.I.T. 24(2) and ors. ... Respondents

Mr. M.H. Patel in person.

Mr. A.D. Kango for the respondent Nos. 1 & 2.

**CORAM : H.L. GOKHALE &
V.R. KINGAONKAR, JJ.**

DATED : 8th August, 2006

P.C.

1. Heard Mr. Patel, who is party appearing in person and Mr. Kango appearing for the respondents. The dispute in this petition is regarding the petitioner's assessment for the year 2000-2001 and 2003-2004. The appeals preferred by the petitioner are pending before the CIT (Appeal). The grievance of the petitioner is that the officers of the respondent are prejudiced against him, principally because he has lodged complaints against some of the Tax Officers and which have landed some of them into difficulty. We expect the CIT appeal to hear and decide the matter on its own merits and certainly without being influenced by any of these factors.

2. One of the prayers in the petition is about

the bank account of the petitioner in two different banks at Goregaon namely Canara Bank, Goregaon (East) and Bank of India, Goregaon (West). Mr. Kango on instructions makes statement that there is no restraint whatsoever on the petitioner from operating these accounts.

3. The fact, however, remains that the respondents have written to the authorises of the PWD not to clear one bill of the petitioner to the tune of Rs.10.53 lacs. This is in view of the respondent's outstanding demand over Rs. 54 lacs. As far as that aspect is concerned, we do not interfere at this stage and direct the CIT appeal to hear and decide these two appeals at the earliest and preferably by end of September, 2006.

4. The petition stands disposed of.

[H.L. GOKHALE, J.]

[V.R. KINGAONKAR, J.]